IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants

: Tatsushi Nashida, et al.

Serial No.

09/870,296

For

RECORDING SYSTEM AND RECORDING SUBSTITUTION

SYSTEM

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Confirmation No.

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Examiner

exammer

Hossain, Farzana E.

Art Unit

2424

745 Fifth Avenue New York, NY 10151 Tel. (212) 588-0800

March 4, 2011

CERTIFICATE OF ELECTRONIC FILING

I hereby certify that this correspondence is being transmitted via Electronic Filing Services on March 4, 2011.

Yedea H. Walker

(Name of person signing transmittal)

Signature

March 4, 2011

Date of Signature

RESPONSE UNDER 37 C.F.R. § 1.111

Mail Stop Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

This response responds to the Office Action dated December 7, 2010 (Paper No.

20101120).